



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शनिवार, १५ मार्च, १९९७/२४ फाल्गुन, १९१८

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, १४ मार्च, १९९७

संख्या ई० एक्स० एन०-एफ० (१८) १/९६-पार्ट-१.—हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का (संशोधन) नियम, १९९६ का प्रारूप हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का अधिनियम, १९५५ (१९५५ का १५) की धारा २२ के उपबन्धों के अनुसरण में इस विभाग की समसंख्या अधिसूचना दिनांक ४ नवम्बर, १९९६ द्वारा राजपत्र, हिमाचल प्रदेश दिनांक ५ नवम्बर, १९९६ में इससे सम्भाव्य प्रभावित होने वाले व्यक्तियों से आक्षेप और सुझाव आमन्त्रित करने के लिए प्रकाशित किया गया था ;

और नियत अवधि के भीतर कुछ आक्षेप और सुझाव प्राप्त हुए हैं ।

अतः अब हिमाचल प्रदेश के राज्यपाल कथित आक्षेपों और सुझावों पर विचार करने के पश्चात् हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने के अधिनियम, 1955 (1955 का 15) की धारा 22 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश यात्रियों और सामान पर कर लगाने का नियम, 1957 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात् :—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997.

(2) These rules, except sub-rules (7) and (8) of rule 9 and rule 9-C of these rules, shall come into force with effect from 1st day of April, 1997 and sub-rules (7) and (8) of rule 9 and rule 9-C shall and shall always be deemed to have come into force with effect from the 1st day of October, 1996.

2. *Amendment of rule 2.*—In rule 2 of the Himachal Pradesh Passengers and Goods Taxation Rule, 1957 (hereinafter call “the said rules”) for clause (o) the following shall be substituted, namely :—

“(o) “scheduled kilometers” means total distance in kilometers to be covered in a year by a stage carriage or a contract carriage under the permit issued by the licensing authority under the Motor Vehicles Act, 1988 (Act No. 59 of 1988)”.

3. *Substitution of rule 9.*—For rule 9 of the said rules, the following rule shall be substituted, namely :—

“9. *Mode of determination and payment of tax in lumpsum.*—(1) The owner of a stage carriage and a contract carriage, other than those specified in sub-rule (8), shall pay to the State Government tax in lump-sum to be determined by the Assessing Authority on the basis of formula and in the manner hereinafter provided and after following the procedure specified in sub-rule (2), namely :—

Number of seats × number of scheduled kilometers × average occupancy that is
*47 per cent × rate of passengers tax × fare per kilometer’.

**Explanation.*—In this formula 47 represents average occupancy taken at 47 percent of number of seats:

Provided that where the lump-sum tax so determined is less than the average amount of tax paid or payable during the last three years or the actual of the previous year immediately preceding the year for which lump-sum tax is being determined, the tax payable shall be the said average amount of tax or the said actual, whichever is higher:

Provided further that where the rate of passengers tax or fare is increased at any time during the year for which the lump sum tax is determined, the Assessing Authority shall redetermine the tax for the relevant period with reference to the increased rates :

Provided further that where the owner of a stage and contract carriage has not plied the vehicle (s) for a complete month and produces an order of the licensing authority under the provisions of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) that his vehicle (s) remained off the road completely for the said month, the tax for such month shall be deductible from the liability determined in respect of the said motor vehicle:

Provided further that where an owner of a stage carriage has not been able to ply his vehicle(s) owing to imposition of prohibitory orders under section 144 of the Code of Criminal Procedure, 1973 (Central Act No.2 of 1974) restricting the movement of vehicle or owing to the

natural calamities resulting in damage to roads or bridges, the tax for such number of days on which the vehicle has not been plying shall be deductible from the tax liability determined in respect of the vehicle, subject to production of satisfactory evidence of such prohibitory orders or damage to roads and bridges:

Provided further that when an owner of a stage carriage having no sanctioned reserve replacement available with him has not plying his vehicle owing to an accident, the tax for such number of days on which he has not been able to ply the motor vehicle shall be deductible from the liability determined in respect of the said motor vehicle subject to the production of the certified copy of report lodged with the local police and also a verification from the licensing officer appointed under the provisions of Himachal Pradesh Motor Vehicle Taxation Act, 1972 (Act No.4 of 1973) to the effect that its vehicle has remained off the road for the number of day(s) for which deduction of passenger tax is claimed.

(2) The Assessing Authority shall follow the following procedure for determining lump sum tax under sub-rule (1) :—

- (a) the amount of deduction to be allowed in pursuance of the provisions contained in the third, fourth and fifth provisos to sub-rule (1) shall be determined by the Assessing Authority at the time of assessment to be made under sub-section (4) of section 9-B and rule 21;
- (b) before determining the amount of tax in lump sum under sub-rule (1), the Assessing Authority shall afford an opportunity of being heard to the owner by serving him a notice in Form PGT 8-B ordinarily in the first fortnight of January in each financial year, requiring him on a date and a place to be indicated therein either to attend in person or to produce or cause to be produced any evidence, which such owner may wish to produce;
- (c) on the day specified in the notice or as soon afterwards the Assessing Authority shall, after considering such other evidence as it may require on specific points, ordinarily determine the lump-sum tax,—
 - (i) for the period from 1-4-1997 to 31-3-98 before 25th April, 1997 and shall issue a notice of demand in Form PGT-11;
 - (ii) for the financial years from 1998-99 onwards, before the close of February each year and the Assessing Authority shall issue a notice of demand in Form PGT-11; and
- (d) Notwithstanding anything contained hereinbefore where the fare rates or scheduled kilometers are changed by or with the approval of the prescribed authority under the Motor Vehicles Act, 1988 the amount of lump sum tax shall be re-determined in accordance with the provisions of sub-rule (1) and notice of demand in Form P.G.T.-11 shall be re-issued accordingly.

(3) Notwithstanding anything contained hereinbefore, in case of trips against special permits, not covered under the already authorised trips, including the stage carriages and contract carriages plying for transportation of passengers on special occasion like fairs and pilgrimages to religious or historical or tourist places, the Assessing Authority shall determine and recover, in addition to the lump-sum tax under sub-rule (1) the tax on the basis of hundred per cent occupancy and the kilometers to be covered or on actual fare charged, whichever is higher and the same shall be deposited in cash by the owner in the Government Treasury or paid to the Assessing Authority before undertaking such journey.

(4) In the case of stage carriages and contract carriages which are already authorised to ply on immediately before the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997 and in the case of the stage carriages and contract carriages which are got registered under the provisions of Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) after such commencement, the owner thereof may deposit the tax in respect of such vehicles in accordance with the provisions of sub-rule (6) until the Assessing Authority determine the amount of tax in respect of such vehicles under sub-rule (1).

(5) The lump-sum amount of tax determined under sub-rule (1) for the whole year or part thereof, shall be split up into equal monthly instalments as the case may be, and each instalment shall be payable in cash by the owner in Government Treasury before the 7th day of the month following the month to which the payment relates.

(6) The owner of the vehicle referred to in sub-rule (4) and of stage carriages and contract carriages visiting the State of Himachal Pradesh on special trips shall pay the tax by stamping the tickets or receipts with an impressed, embossed, engraved or adhesive stamps (not already used) issued by the State Government for the purpose of the Act and denoting that the tax due has been paid :

Provided that where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as specified in rules 17, 18, 19, 20 and 22.

(7) Notwithstanding anything contained in sub-rule (2) the owner of a transport vehicle used for the carriage of goods or a private carrier who in the course of trade or business delivers goods to his customers on his own transport vehicles without charging separate freight distinct from the price of goods (hereinafter referred to as the public carrier or private carrier) may pay to the State Government the following lump-sum in lieu of the tax chargeable on freight:—

- (i) (a) Rs. 7,000 per annum per vehicle having loading capacity of more than 30 quintals;
- (b) Rs. 2,100 per annum per vehicle having loading capacity between 20 and 30 quintals;
- (c) Rs. 1,400 per annum per vehicle (Gattu) having loading capacity between 10 and 20 quintals;
- (d) Rs. 700 per annum per vehicle (jeep, Station wagon or other type of vehicle) having loading capacity of less than 10 quintals; and
- (e) Rs. 1,400 per annum for tractor plying with public carrier or private carrier permit when carrying goods which are not incidental to agriculture belonging to the owner.
- (ii) (a) The amount of the tax specified in clause (i) shall be payable by the owner in equal quarterly instalments within thirty days of the commencement of the quarter to which the payment relates and shall be deposited in cash in Government treasury.
- (b) On payment of the tax, the Assessing Authority shall grant a clearance certificate in Form P.G.T.-5-A in token of having received the tax under his signatures.
- (c) The payment of quarterly tax instalments shall however, be subject to the following conditions, namely :—
 - (i) where an owner of a public carrier or a private carrier has not plied his vehicle for a complete calendar quarter and produces an order of the Licensing Officer under the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of

1973) that he has been exempted from the payment of tax for that quarter no tax shall be leviable for that quarter;

- (ii) the owner of a public carrier or a private carrier shall inform the Assessing Authority concerned as soon as his vehicle goes out of use and in case the vehicle is put on the road within the course of the quarter and intimation to that effect shall be sent to the Assessing Authority concerned within 7 days of the date on which his vehicle is put on the road;
- (iii) when the tax is deposited in a district other than the district of registration of the vehicle the owner of public carrier or private carrier holding the permit shall furnish within a week of such deposit particulars of the deposit made in another district to the Assessing Authority of the district in which the vehicle is registered under the Act.

(8) (a) Notwithstanding anything contained in sub-rule (1) the owner of contract carriages specified below may pay to the State Government in cash in Government Treasury the lumpsum tax as specified against each in equal instalments as mentioned in clause (c) of this sub-rule, in lieu of the tax chargeable on fare :—

(i) Maxi Cab :	Tax
(a) having seats between 9-12	Rs. 6,000/- per annum.
(b) having seats between 7-8	Rs. 4,000/- per annum.
(ii) Taxi Car or Jeep having seats upto 6 (excluding driver).	Rs. 2,400/- per annum.
(iii) Scooter Rickshaw (Two seater).	Rs. 200/- per annum

(b) The provisions of sub-rule (7) in so far as they relate to exemption shall apply *mutatis mutandis* to the contract carriages specified in clause (a).

(c) The lump-sum passengers tax, in the case of Taxi car or Jeep and Scooter Rickshaw as specified in sub-clause (ii) and (iii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates :

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (i) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates.

(9) The owner of a motor vehicle registered under the Act shall file his option to pay the lump-sum rate of goods/passengers tax in writing at the time of registration which will be incorporated in the registration certificate. The owners who are already registered under the Act shall file their option within three months from the date of commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997, failing which the tax shall be chargeable at *advalorem* rate as may be prescribed from time to time. The option exercised under this sub-rule will remain operative till the expiry of a financial year or financial years and whenever an owner chooses to withdraw his option he may do so by an application made to the Assessing Authority in the first week of February and such withdrawal shall be operative with effect from the 1st day of April of the following financial year:

Provided that wherever in relation to a motor vehicle referred to in sub-rules (7) and (8) the requirement of a valid registration certificate has been dispensed with under sub-section (2) of section 8 of the Act, and the owner pays the tax and surcharge in lump sum such a owner shall be deemed to have opted to pay the tax in lump sum, under this rule.

4. *Substitution of Rule 9-A.*—For rule 9-A of the said rules, the following shall be substituted, namely :—

“9-A. *Mode of determination of payment of surcharge.*—(1) The owner of stage carriage or a contract carriage other than those specified in sub-rule (8) of rule 9 shall pay to the State Government surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under sub-rule (1) of rule 9 ;

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage carriage or contract carriage from payment of surcharge.

(2) The provisions of sub-rules (1), (2), (3), (4), (5) and (6) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages and contract carriages covered by sub-rule (1) of rule 9 shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1).”

5. *Insertion of rule 9-B and 9-C.*—After rule 9-A of the said rules, the following rules 9-B and 9-C shall be inserted, namely :—

“9-B. *Method of payment of tax and surcharge.*—(1) The tax payable under section 3 of the Act shall be paid in the following manner :—

- (i) by stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp (not already used) issued by the State Government for the purposes of the Act and denoting that the tax due has been paid. The stamps shall be kept in the district treasury and shall be issued by the Treasury Officer to the owner.
- (ii) Where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Treasury at such intervals and in such manner as laid down in rules 17, 18, 19, 20 and 22.

(2) The provisions of sub-rule (1), shall apply *mutatis mutandis* to the payment of surcharge leviable under section 3-A of the Act.

9-C. *Payment and recovery of additional goods tax under section 3-B.*—(1) Any amount in respect of additional goods tax payable under section 3-B by a person in charge or the driver, of the motor vehicle, as the case may be, in or on which the goods are transported shall be paid into the Government Treasury or, to the prescribed authority of the district through which the goods are transported.

- (2) Except when the payment is made to the prescribed authority of the district, through which the goods are transported, all payments in respect of additional goods tax payable under section 3-B of the Act shall be made in challan in Form P.G.T. 9.
- (3) Challan in Form P.G.T. 9 shall be filled in quadruplicate. One copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer Incharge of the district, as the case may be, where from the goods transported originated and two copies shall be returned to the person in charge or the driver, as the case may be, of the motor vehicle in or on which the goods are transported if token of the proof of having paid the due additional goods tax.
- (4) Except when the payments are made by means of a challan in Form P.G.T. 9 all payments made to the prescribed authority under section 3-B shall be received by the

prescribed authority or the Excise and Taxation Inspector in-charge of a check-post or barrier, as the case may be, subject to the condition that such authority or the Excise and Taxation Inspector in-charge shall issue a receipt in Form P.G.T. 21, in token of the proof of having received the amount, specified therein from the person-in-charge or the driver, as the case may be, of the motor vehicle in or on which the goods are transported. A receipt shall be filled in triplicate, the third copy of which shall be retained by the prescribed authority or the Excise and Taxation Inspector-in-charge of the check post or barrier, as the case may be, who issued the receipt and in case the payment is received otherwise than in the district from where the goods were transported originally, the second copy shall be sent by him, on every Monday following the week, to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer-in-charge of the respective district wherefrom the goods were transported originally and the original copy will be delivered to the payee duly signed in token of the proof of having made the payment.

- (5) The driver or the person-in-charge of the motor vehicle shall invariably show to the Excise and Taxation Inspector-in-charge of the check-post or barrier, the Excise and Taxation Officer, the Assistant Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner, or any other officer authorised by the Government, on demand, the receipt in Form P.G.T. 21 or the copy of challan in Form P.G.T. 9 in token of the proof of having paid the additional goods tax due under the Act.
- (6) When any motor vehicle transporting the goods from any place outside the State to any place outside the State but by road within the State, or from any place within the State to any other place within the State but through the intervening territory of another State, crosses any barrier falling first in the course of transit within the State for the purpose of transporting the same goods, the driver or the person-in-charge of the motor vehicle shall produce at such barrier or other place the receipt in Form P.G.T. 21 or a copy of the challan in Form P.G.T. 9, as the case may be in token of having paid the additional goods tax due under the Act. On the production of such receipt or such challan, the Excise and Taxation Inspector-in-charge of the barrier will make an entry of the particulars in register in Form P.G.T. 22-A ;

Provided that such receipt and such challan shall also be produced before any other officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, checking the transportation of goods at any other place within the State ;

Provided further that no such motor vehicle shall be allowed to transport the goods further without payment of additional goods tax from the place at which it is inspected, unless any such motor vehicle transports the goods after making the payment of additional goods tax under sub-rules (1) and (2) , reaches the check-post or barrier or other place of inspection without unloading the goods and without consuming more time than what is necessary in undertaking the journey between the place from where the journey commenced and the place at which the inspection under the Act was made.

Explanation.—The time necessary for covering the distance between the place from where

the journey commenced by road and the place at which the inspection was made shall be calculated at the scale given in following table, namely :—

TABLE

Serial No.	Distance	Time to be permitted for covering the distance.
1	2	3
	(i) for the first 35 kilometers	3 hours
	(ii) for every subsequent 35 kilometers in plains	1 hour
	(iii) for every subsequent 25 kilometers in hills	1 hours

Provided further that where the prescribed authority or the Excise and Taxation Inspector incharge of a check-post or a barrier, as the case may be, inspecting the transportation of goods is satisfied that the motor vehicle was prevented to undertake and complete the journey within the time specified in the Explanation to the second proviso, for sufficient reasons beyond the control of the driver of the vehicle e.g. break-down of the machinery and closures of traffic on account of landslides etc., he may by an order recording the reasons therefor, increase the time limit set-out in column (3) of the Table contained in the Explanation to the second proviso."

6. *Amendment of Rule 19.*—For sub-rule (2) of rule 19 of the said rules, the following shall be substituted, namely :—

"(2) When the payments are not made under sub-rule (1), the owner of the motor vehicles under sub-rules (3), (6), (7) and (8) of rule 9, or the person-in-charge of the motor vehicle or the driver thereof may make the payments in cash at the office of the Assessing Authority of the district concerned or the prescribed authority or the officer-in-charge of the check-post or the barrier set up under section 14-B of the Act or to the inspecting officer where the motor vehicle is inspected by an officer under the Act. The officer receiving the payment shall issue a receipt in triplicate in Form P.G.T. 21. All payments received under this sub-rule shall be deposited into the Government Treasury by the officer receiving the same."

7. *Substitution of Rule 21.*—For rule 21 of the said rules, the following shall be substituted, namely :—

"21. *Assessment.*—(1) If the Assessing Authority is satisfied that without requiring the presence of the owner or the production by him of any evidence that the tax has been correctly paid under sub-rules (5), (6), (7) or (8) of rule 9 and the returns furnished in respect of any period under sub-rule (3) of rule 17 read with sub-rule (6) of rule 9 or rule 17-A are correct and complete, he shall assess the amount of tax due from the owner on the basis of proof of payment made by challan in Form P.G.T. 9 and the returns filed.

(2) Notwithstanding anything contained in sub-rule (1), if the owner who makes the payment of tax on passengers and goods under section 3 of the Act in respect of any period of a financial year,—

(a) is detected committing evasion of tax under the Act during the period for which the returns in Form P.G.T. 8-A have been furnished, or

- (b) has filed incomplete or incorrect returns in Form P.G.T. 8-A, or
- (c) has made un-reasonably low payment of tax with an obvious intent of suppressing the turnover of fare and freight, in respect of passengers carried or goods transported, and without reasonable excuse in column (6), of the return in Form P.G.T. 8-A,

the Assessing Authority shall reject the returns of such owner and shall make a fair estimate of the aggregate of fares and freights during the relevant period on the basis of adverse evidence in the shape of detection reports, adverse information, if any, relating to carriage of passengers or transport of goods in the motor vehicle, the length of the route on which the motor vehicle was authorised to be plying, seating/ loading capacity of such vehicle, all expenditure incurred on plying and maintenance of the motor vehicle and any other relevant evidence, calculate the tax payable by such owner in respect of the vehicle (s) and thereafter it shall serve on such owner a notice of the proposed best judgement assessment in Form P.G.T.-10 requiring him on a date and place specified therein either to attend in person or to produce or cause to be produced any evidence in rebuttal of or to prefer any objection against such notice.

- (3) On the day specified in the notice or as soon afterwards as may be, the Assessing Authority after hearing such objections as the owner may prefer shall pass the final order of assessment and issue demand Notice in Form P.G.T. 11.
- (4) The provisions of sub-rules (2) and (3) of this rule shall apply *mutatis-mutandis* also in relation to an owner who has not filed the returns for any period in Form P.G.T. 8-A.

8. *Amendment in Forms.*—In the said rules—

- (i) in Form P.G.T. 8-A, for “Rule 17 (3)”, “Rules 17 (3), 21 (2) and 21 (3)” shall be substituted;
- (ii) in Form P.G.T. 8-C, for column (4) and (7), the following shall be substituted, namely :—
 - “(4) Total amount of tax/surcharge determined under sub-rule (1) of rule 9, read with sub-rule (2) of rule 9 and rule 9-A.....
 - (7) Total amount of tax/surcharge determined under sub-rule (3) of rule 9 read with rule 9-A.....”
- (iii) for Forms “P.G.T. 9” and “P.G.T. 10”, the following shall be substituted, namely :—

“P.G.T. 9 CHALLAN

[See rules 9-C (2), (3) and (4), 19 and 21]

(To be attached by the owner with the return or application)

PASSENGERS AND GOODS TAX

Invoice of the tax paid into Treasury/Sub-Treasury and credited under head of account 0042—Taxes on Goods and Passengers under the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

Name of Month.....

Last date of payment.....

By whom tendered	(i) Name and address of owner on whose behalf money is paid.	Payment on account of	Amount
	(ii) Registration Certificate No.	103- TAX COLLECTIONS PAS- SENGERS TAX.	
		01. RECEIPTS FROM PAS- SENGERS TAX.	
		02. SURCHARGE ON PASSEN- GERS TAX.	
		03. PASSENGER TAX STAMPS.	
		04. RECEIPTS FROM PENALTY	
		104-TAX COLLECTION-GOODS TAX ;	
		01. RECEIPTS FROM GOODS TAX.	
		02. RECEIPTS FROM ADDI- TIONAL GOODS TAX.	
		800- OTHER RECEIPTS :	
		01. MISCELLANEOUS RECEIPTS	
		02. REGISTRATION FEES.	
		Total ..	

Dated..... the19 .

Signature of Owner.

Amount received.....
Treasury Accountant.

Assessing Authority
.....District.

Treasury Officer

Sub-Treasury Officer

Treasurer

Stamp of Treasury

Note.—(1) Signature of the Clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits.

(2) To be filled in quadruplicate. First copy to be retained by the Treasury, Second copy to be sent by the Treasury Officer to the Assessing Authority and remaining third and fourth copies to be returned to the person making the payment for enabling to attach the third copy to the return to be furnished by him.

FORM P.G.T.-10

NOTICE

(See rule 21 and 29-A (1) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957).

Office of the Assessing Authority

.....District.

No..... Dated.....

To

.....

.....

Whereas :—

(a) You, an owner registered under certificate No.....
ofDistrict have,—

(i) furnished the return in form P.G.T. 8-A for the month/quarter/year ending the..
.....day19....

(ii) not furnished the return in form P.G.T. 8-A for the month/quarter/year ending
theday of..... 19.....
and not paid the tax/surcharge for the
month (s)..... of19.....

(b) I am satisfied that during the aforesaid period(specify) you—

(i) were detected committing evasion of tax under the Act during the period for
which the returns have been furnished as per details given hereinbelow—

Sl.No. Particulars of evasion detected.

(ii) have filed incomplete or incorrect returns, or

(iii) have made un-reasonably low payment of tax with an obvious intent of
suppressing the turnover of fare and freight in respect of passengers carried or
goods transported and without reasonable explanation, in column (6) of the
return in form P.G.T.8-A.

(c) I am satisfied on information which has come into my notice that you have been
liable to pay tax/surcharge under the Himachal Pradesh Passengers and Goods
Taxation Act, 1955 in respect of the period commencing on.....
and ending with.....but you have wilfully failed to apply for
registration under section 9 (1) of the said Act and it appears to me to be necessary
to make an assessment under sub-section (4) of section 9-B read with rule 29-A
of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 in respect
of the above mentioned period and all subsequent periods.

2. Now, therefore, you are hereby informed that the returns filed by you in form P.G.T. 8-A are hereby rejected.

3. Consequently, it is proposed to frame the assessment of tax and surcharge payable by you in respect of motor vehicle(s) on the basis of the evidence/information available on record in regard to,—

- (a) detection reports.....
- (b) the length of the route on which your motor vehicle(s) is permitted to be plied;
- (c) seating/loading capacity of the motor vehicle ; and
- (d) other evidence.....

as follows:—

- A. Aggregate fare/freight .. Rs.....
estimated.
- B. Tax .. Rs.....
- C. Surcharge .. Rs.....

4. In addition to above, it is also proposed to impose the penalty under section 9-B(5)/14A.

5. You are hereby directed to attend in person or by an agent at (place)..... on (date)..... at (time)....., and are hereby afforded an opportunity for any objection which you may wish to prefer against the proposed assessment and to show cause on that date and that time why in addition to the tax/surcharge proposed to be assessed on you, a penalty not exceeding..... should not be imposed upon you under section 9-B(5)/14A of the said Act.

6. In the event of your failure to comply with this notice, I shall proceed to issue the final order of assessment of tax/surcharge and penalty accordingly without any further opportunity to you and to recover the demand raised from you.

Signature.....

Assessing Authority.....

.....District.

(Seal of Assessing Authority)

Dated.....

(iv) in form P.G.T. 21—

(a) in the opening line for “rule 19(2)”, “rules 9-C(4)(5) and (6) and 19(2)” shall be substituted ; and

(b) for item 4, the following shall be substituted, namely:—

“4. Particulars of payment :

Period	Payments	
Month/Quarter/Day	(i) Passenger tax	Rs.....
	(ii) Surcharge	Rs.....
	(iii) Goods Tax	Rs.....
	(iv) Additional Goods Tax	Rs.....
	Description of Goods Transported.	Weight/volume.
	(v) Penalty	Rs.....
	Total	

(v) after form P.G.T. 22, the following form P.G.T. 22-A shall be inserted, namely:—

“REGISTER IN FORM P.G.T. 22-A

[See rule 9-C (6)]

Sl. No. 1	Name of consignor 2	Name of consignee 3
Name of the person incharge or the driver and motor vehicle No. 4		Time of crossing at the check post or barrier or place of inspection 5

Description of the goods transported	Weight/Quantity/Volume of goods transported	
6	7	
Amount of additional goods tax or penalty paid	Receipt in Form P.G.T. 21 or Challan in Form P.G.T. 9 (No. and date) alongwith the name of the district, place and the check-post or barrier	Remarks
8	9	10

(vi) in form P.G.T. 23, after column (7) the following new column (7-A) shall be inserted, namely:—

“Additional Goods Tax 7-A” ; and

(vii) in forms P.G.T. 2, P.G.T. 3, P.G.T. 4, P.G.T. 4-A, P.G.T. 8-A, P.G.T. 11, P.G.T. 12 and P.G.T. 20, the word “tax” wherever used shall be substituted by the words “tax and surcharge”.

अदेश द्वारा,
एस० एस० परमार,
वित्तियुक्त एवं सचिव ।

[Authoritative English text of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997, notified vide this Department notification No. EXN-F(18)1/96-I, dated 14-3-1997 as required under Article 348(3) of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 14th March, 1997

No. EXN-F (18) 1/96-Pt-I.—Whereas the draft amendment rules titled “Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1996” were published in the Himachal Pradesh Rajpatra dated 5th November, 1996 vide notification of even number dated 4-11-96, in pursuance of the provisions of section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955) for inviting objections and suggestions from the persons likely to be affected thereby ;

And whereas some objections and suggestions have been received within the stipulated period ;

Now, therefore, after considering the said objections and suggestions, the Governor of Himachal Pradesh, in exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955) is pleased to make the following rules, further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, namely:—

1. *Short title and commencement*.—These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997.

(2) These rules, except sub-rules (7) and (8) of rule 9 and rule 9-C of these rules, shall come into force with effect from 1st day of April, 1997 and sub-rules (7) and (8) of rule 9 and rule 9-C shall and shall always be deemed to have come into force with effect from the 1st day of October, 1996.

2. *Amendment of rule 2*.—In rule 2 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 (hereinafter called “the said rules”) for clause “(o)” the following shall be substituted, namely:—

“(o) “scheduled kilometers” means total distance in kilometers to be covered in a year by a stage carriage or a contract carriage under the permit issued by the licensing authority under the Motor Vehicle Act, 1988 (Act No. 59 of 1988)”.

3. *Substitution of rule 9*.—For rule 9 of the said rules, the following rule shall be substituted, namely:—

“9 **Mode of determination and payment of tax in lumpsum**.—(1) The owner of a stage carriage and a contract carriage, other than those specified in sub-rule (8), shall pay to the State Government tax in lump-sum to be determined by the Assessing Authority on the basis of formula and in the manner hereinafter provided and after following the procedure specified in sub-rule (2), namely:—

Number of seats × number of scheduled kilometers × average occupancy that is
*47 per cent × rate of passengers tax × fare per kilometer”.

**Explanation*.—In this formula 47 represents average occupancy taken at 47 per cent of number of seats;

Provided that where the lump-sum tax so determined is less than the average amount of tax paid or payable during the last three years or the actual of the previous year immediately preceding the year for which lump-sum tax is being determined, the tax payable shall be the said average amount of tax or the said actual, whichever is higher:

Provided further that where the rate of passengers tax or fare is increased at any time during the year for which the lumpsum tax is determined, the Assessing Authority shall redetermine the tax for the relevant period with reference to the increased rates :

Provided further that where the owner of a stage and contract carriage has not plied the vehicle(s) for a complete month and produces an order of the licensing authority under the provisions of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) that his vehicle(s) remained off the road completely for the said month, the tax for such month shall be deductible from the liability determined in respect of the said motor vehicle;

Provided further that where an owner of a stage carriage has not been able to ply his vehicles owing to imposition of prohibitory orders under section 144 of the Code of Criminal Procedure, 1973 (Central Act No.2 of 1974) restricting the movement of vehicle or owing to the natural calamities resulting in damage to roads or bridges, the tax for such number of days on which the vehicle has not been plied shall be deductible from the tax liability determined in respect of the vehicle, subject to production of satisfactory evidence of such prohibitory orders or damage to roads and bridges:

Provided further that when an owner of a stage carriage having no sanctioned reserve replacement available with him has not plied his vehicle owing to an accident, the tax for such number of days of which he has not been able to ply the motor vehicle shall be deductible from the liability determined in respect of the said motor vehicle subject to the production of the certified copy of report lodged with the local police and also a verification from the licensing officer appointed under the provisions of Himachal Pradesh Motor Vehicle Taxation Act, 1972 (Act No.4 of 1973) to the effect that its vehicle has remained off the road for the number of day(s) for which deduction of passenger tax is claimed.

(2) The Assessing Authority shall follow the following procedure for determining lump-sum tax under sub-rule (1) :—

- (a) the amount of deduction to be allowed in pursuance of the provisions contained in the third, fourth and fifth provisos to sub rule (1) shall be determined by the Assessing Authority at the time of assessment to be made under sub-section (4) of section 9-B and rule 21;
- (b) before determining the amount of tax in lump-sum under sub rule (1), the Assessing Authority shall afford an opportunity of being heard to the owner by serving him a notice in Form PGT.8-B ordinarily in the first fortnight of January in each financial year, requiring him on a date and a place to be indicated therein either to attend in person or to produce or cause to be produced any evidence, which such owner may wish to produce;
- (c) on the day specified in the notice or as soon afterwards the Assessing Authority shall after considering such other evidence as it may require on specific points ordinarily determine the lump-sum tax,—
 - (i) for the period from 1-4-1997 to 31-3-98 before 25th April, 1997 and shall issue a notice of demand in Form PGT 11;
 - (ii) for the financial years from 1998-99 onwards, before the close of February each year and the Assessing Authority shall issue a notice of demand in Form-PGT.-11; and
- (d) Notwithstanding anything contained hereinbefore where the fare rates or scheduled kilometers are changed by or with the approval of the prescribed authority under the Motor Vehicles Act, 1988 the amount of lump-sum tax shall be re-determined in accordance with the provisions of sub-rule (1) and notice of demand in Form P.G.T. 11 shall be re-issued accordingly.

(3) Notwithstanding anything contained hereinbefore, in case of trips against special permits not covered under the already authorised trips including the stage carriages and contract carriages plying for transportation of passengers on special occasion like fairs and pilgrimages to religious or historical or tourist places, the Assessing Authority shall determine and recover, in addition to the lump-sum tax under sub-rule (1) the tax on the basis of hundred per cent occupancy and the kilometers to be covered or on actual fare charged, whichever is higher and the same shall be deposited in cash by the owner in the Government Treasury or paid to the Assessing Authority before undertaking such journey.

(4) In the case of stage carriages and contract carriages which are already authorised to ply on immediately before the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997 and in the case of the stage carriages and contract carriages which are got registered under the provisions of Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) after such commencement, the owner thereof may deposit the tax in respect of such vehicles in accordance with the provisions of sub rule(6) until the Assessing Authority determines the amount of tax in respect of such vehicles under sub rule (1).

(5) The lump-sum amount of tax determined under sub-rule (1) for the whole year or part thereof, shall be split up into equal monthly instalments as the case may be, and each instalment shall be payable in cash by the owner in Government Treasury before the 7th day of the month following the month to which the payment relates.

(6) The owner of the vehicle referred to in sub-rule (4) and of stage carriages and contract carriages visiting the State of Himachal Pradesh on special trips shall pay the tax by stamping the tickets or receipts with an impressed, embossed, engraved or adhesive stamps (not already used) issued by the State Government for the purpose of the Act and denoting that the tax due has been paid :

Provided that where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as specified in rules 17, 18, 19, 20 and 22.

(7) Notwithstanding anything contained in sub-rule (2) the owner of a transport vehicle used for the carriage of goods or a private carrier who in the course of trade or business delivers goods to his customers on his own transport vehicles without charging separate freight distinct from the price of goods (hereinafter referred to as the public carrier or private carrier) may pay to the State Government the following lump-sum in lieu of the tax chargeable on freight:—

- (i) (a) Rs. 7,000 per annum per vehicle having loading capacity of more than 30 quintals;
- (b) Rs. 2,100 per annum per vehicle having loading capacity between 20 and 30 quintals;
- (c) Rs. 1,400 per annum per vehicle (Gattu) having loading capacity between 10 and 20 quintals;
- (d) Rs. 700 per annum per vehicle (jeep, Station wagon or other type of vehicle) having loading capacity of less than 10 quintals; and
- (e) Rs. 1,400 per annum for tractor plying with public carrier or private carrier permit when carrying goods which are not incidental to agriculture belonging to the owner.
- (ii) (a) The amount of the tax specified in clause (i) shall be payable by the owner in equal quarterly instalments within thirty days of the commencement of the quarter to which the payment relates and shall be deposited in cash in Government treasury.
- (b) On payment of the tax, the Assessing Authority shall grant a clearance certificate in Form P.G.T.-5-A in token of having received the tax under his signature.
- (c) The payment of quarterly tax instalments shall however be subject to the following conditions, namely :—

- (i) where an owner of a public carrier or a private carrier has not placed his vehicle for a complete calendar quarter and produces an order of the Licensing Officer

under the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973) that he has been exempted from the payment of tax for that quarter no tax shall be leviable for that quarter;

- (ii) the owner of a public carrier or a private carrier shall inform the Assessing Authority concerned as soon as his vehicle goes out of use and in case the vehicle is put on the road within the course of the quarter and intimation to that effect shall be sent to the Assessing Authority concerned within 7 days of the date on which his vehicle is put on the road;
- (iii) when the tax is deposited in a district other than the district of registration of the vehicle the owner of public carrier or private carrier holding the permit shall furnish within a week of such deposit particulars of the deposit made in another district to the Assessing Authority of the district in which the vehicle is registered under the Act.

(8) (a) Notwithstanding anything contained in sub rule (1) the owner of contract carriages specified below may pay to the State Government in cash in Government Treasury the lumpsum tax as specified against each in equal instalments as mentioned in clause (c) of this sub-rule, in lieu of the tax chargeable on fare;—

(i) <i>Maxi Cab</i> —	<i>Tax</i>
(a) having seats between 9—12	Rs. 6,000/ per annum
(b) having seats between 7—8	Rs. 4,000/ per annum
(ii) <i>Taxi Car or Jeep</i> having seats upto 6 (excluding driver).	Rs. 2,400/ per annum
(iii) <i>Scooter Rickshaw</i> (Two seater).	Rs. 200/-per annum

(b) The provisions of sub-rule (7) in so far as they relate to exemption shall apply *mutatis mutandis* to the contract carriages specified in clause (a).

(c) The lump-sum passengers tax, in the case of Taxi car or Jeep and Scooter Rickshaw as specified in sub-clause (ii) and (iii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates:

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (i) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates.

(9) The owner of a motor vehicle registered under the Act shall file his option to pay the lump-sum rate of goods/passengers tax in writing at the time of registration which will be incorporated in the registration certificate. The owners who are already registered under the Act shall file their option within three months from the date of commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997, failing which the tax shall be chargeable at advalorem rate as may be prescribed from time to time. The option exercised under this sub rule will remain operative till the expiry of a financial year or financial years and whenever an owner chooses to withdraw his option he may do so by an application made to the Assessing Authority in the first week of February and such withdrawal shall be operative with effect from the 1st day of April of the following financial year;

Provided that wherever in relation to a motor vehicle referred to in sub-rules (7) and (8) the requirement of a valid registration certificate has been dispensed with under sub-section (2) of section 8 of the Act, and the owner pays the tax and surcharge in lump-sum such a owner shall be deemed to have opted to pay the tax in lumpsum, under this rule.

4. *Substitution of Rule 9 A.*—For rule 9-A of the said rules, the following shall be substituted, namely :—

“9-A. **Mode of determination of payment of surcharge.**—(1) The owner of stage carriage or a contract carriage other than those specified in sub-rule (8) of rule 9 shall pay to the State Government surcharge in lump sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under sub-rule (1) of rule 9 :

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage carriage or contract carriage from payment of surcharge.

(2) The provisions of sub-rules (1), (2), (3), (4), (5) and (6) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages and contract carriages covered by sub-rule (1) of rule 9 shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1).”

5. *Insertion of rule 9-B and 9-C.*—After rule 9-A of the said rules, the following rules 9-B and 9-C shall be inserted, namely :—

“9-B. **Method of payment of tax and surcharge.**—(1) The tax payable under section 3 of the Act shall be paid in the following manner:—

(i) by stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp (not already used) issued by the State Government for the purpose of the Act and denoting that the tax due has been paid. The stamps shall be kept in the district treasury and shall be issued by the Treasury Officer to the owner.

(ii) Where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Treasury at such intervals and in such manner as laid down in rules 17, 18, 19, 20 and 22.

(2) The provisions of sub-rule (1) shall apply *mutatis mutandis* to the payment of surcharge leviable under section 3-A of the Act.

9-C. **Payment and recovery of additional goods tax under section 3-B.**—(1) Any amount in respect of additional goods tax payable under section 3-B by a person in charge or the driver, of the motor vehicle, as the case may be, in or on which the goods are transported shall be paid, into the Government Treasury or, to the prescribed authority of the district through which the goods are transported.

(2) Except when the payment is made to the prescribed authority of the district, through which the goods are transported, all payments in respect of additional goods tax payable under section 3-B of the Act shall be made in challan in Form P.G.T.9.

(3) Challan in Form P.G.T.9 shall be filled in quadruplicate. One copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury officer to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer Incharge of the district, as the case may be, where-from the goods transported originated and two copies shall be returned to the person-in-charge or the driver, as the case may be, of the motor vehicle in or on which the goods are transported in token of the proof of having paid the due additional goods tax.

- (4) Except when the payments are made by means of a challan in Form P.G.T.9 all payments made to the prescribed authority under section 3-B shall be received by the prescribed authority or the Excise and Taxation Inspector-in-charge of a check-post or barrier, as the case may be, subject to the condition that such authority or the Excise and Taxation Inspector-in-charge shall issue a receipt in Form P.G.T. 21, in token of the proof of having received the amount specified therein from the person-in charge or the driver, as the case may be, of the motor vehicle in or on which the goods are transported. A receipt shall be filled in triplicate, the third copy of which shall be retained by the prescribed authority or the Excise and Taxation Inspector-in-charge of the check post or barrier, as the case may be, who issued the receipt and in case the payment is received otherwise than in the district from where the goods were transported originally, the second copy shall be sent by him, on every Monday following the week, to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer-in-charge of the respective district wherefrom the goods were transported originally and the original copy will be delivered to the payee, duly signed, in token of the proof of having made the payment.
- (5) The driver or the person-in-charge of the motor vehicle shall invariably show to the Excise and Taxation Inspector-in-charge of the check-post or barrier, the Excise and Taxation Officer, the Assistant Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner, or any other officer authorised by the Government, on demand, the receipt in form P.G.T. 21 or the copy of challan in Form P.G.T. 9 in token of the proof of having paid the additional goods tax due under the Act.
- (6) When any motor vehicle transporting the goods from any place outside the State to any place outside the State but by road within the State, or from any place within the State to any other place within the State but through the intervening territory of another State, crosses any barrier falling first in the course of transit within the State for the purpose of transporting the same goods, the driver or the person-in-charge of the motor vehicle shall produce at such barrier or other place the receipt in Form P.G.T. 21 or a copy of the challan in Form P.G.T.9, as the case may be, in token of having paid the additional goods tax due under the Act. On the production of such receipt or such challan, the Excise and Taxation Inspector-in-charge of the barrier will make an entry of the particulars in register in Form P.G.T. 22-A :

Provided that such receipt and such challan shall also be produced before any other officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, checking the transportation of goods at any other place within the State :

Provided further that no such motor vehicle shall be allowed to transport the goods further without payment of additional goods tax from the place at which it is inspected, unless any such motor vehicle transports the goods after making the payment of additional goods tax under sub-rules (1) and (2), reaches the check-post or barrier or other place of inspection without unloading the goods and without consuming more time than what is necessary in undertaking the journey between the place from where the journey commenced and the place at which the inspection under the Act was made.

Explanation.—The time necessary for covering the distance between the place from where

the journey commenced by road and the place at which the inspection was made shall be calculated at the scale given in following table, namely :

TABLE

Serial No.	Distance	Time to be permitted for covering the distance
1	2	3
(i)	for the first 35 kilometers	3 hours
(ii)	for every subsequent 35 kilometers in plains	1 hour
(iii)	for every subsequent 25 kilometers in hills	1 hour :

Provided further that where the prescribed authority or the Excise and Taxation Inspector in-charge of a check-post or a barrier, as the case may be, inspecting the transportation of goods is satisfied that the motor vehicle was prevented to undertake and complete the journey within the time specified in the Explanation to the second proviso, for sufficient reasons beyond the control of the driver of the vehicle e.g. break-down of the machinery and closures of traffic on account of landslides etc., he may by an order recording the reasons therefor, increase the time limit set-out in column (3) of the Table contained in the Explanation to the second proviso."

6. *Amendment of Rule 19.*—For sub-rule (2) of rule 19 of the said rules, the following shall be substituted, namely :—

"(2) When the payments are not made under sub-rule (1), the owner of the motor vehicles under sub-rules (3), (6), (7) and (8) of rule 9, or the person-in-charge of the motor vehicle or the driver thereof may make the payments in cash at the office of the Assessing Authority of the district concerned or the prescribed authority or the officer-in-charge of the check-post or the barrier set up under section 14-B of the Act or to the inspecting officer where the motor vehicle is inspected by an officer under the Act. The officer receiving the payment shall issue a receipt in triplicate in form P.G.T. 21. All payments received under this sub-rule shall be deposited into the Government Treasury by the officer receiving the same."

7. *Substitution of Rule 21.*—For rule 21 of the said rules, the following shall be substituted, namely :—

"21. *Assessment.*—(1) If the Assessing Authority is satisfied that without requiring the presence of the owner or the production by him of any evidence that the tax has been correctly paid under sub-rules (5), (6), (7) or (8) of rule 9 and the returns furnished in respect of any period under sub-rule (3) of rule 17 read with sub-rule (6) of rule 9 or rule 17-A are correct and complete, he shall assess the amount of tax due from the owner on the basis of proof of payment made by challan in form P.G.T. 9 and the returns filed.

(2) Notwithstanding anything contained in sub-rule (1), if the owner who makes the payment of tax on passengers and goods under section 3 of the Act in respect of any period of a financial year —

(a) is detected committing evasion of tax under the Act during the period for which the returns in form P.G.T. 8-A have been furnished, or

- (b) has filed incomplete or incorrect returns in form P.G.T. 8-A, or
- (c) has made un-reasonably low payment of tax with an obvious intent of suppressing the turnover of fare and freight, in respect of passengers carried or goods transported, and without reasonable excuse in column (6) of the return in form P.G.T. 8-A,

the Assessing Authority shall reject the returns of such owner and shall make a fair estimate of the aggregate of fares and freights during the relevant period on the basis of adverse evidence in the shape of detection reports, adverse information, if any, relating to carriage of passengers or transport of goods in the motor vehicle, the length of the route on which the motor vehicle was authorised to be plied, seating/loading capacity of such vehicle, all expenditure incurred on plying and maintenance of the motor vehicle and any other relevant evidence, calculate the tax payable by such owner in respect of the vehicle, (s) and thereafter it shall serve on such owner a notice of the proposed best judgement assessment in form P.G.T.-10 requiring him on a date and place specified therein either to attend in person or to produce or cause to be produced any evidence in rebuttal of or to prefer any objection against such notice.

- (3) On the day specified in the notice or as soon afterwards as may be, the Assessing Authority after hearing such objections as the owner may prefer shall pass the final order of assessment and issue demand notice in form P.G.T.11.
- (4) The provisions of sub-rules (2) and (3) of this rule shall apply *mutatis-mutandis* also in relation to an owner who has not filed the returns for any period in form P.G.T. 8-A.

8. Amendment in Forms.—In the said rules—

- (i) in form P.G.T. 8-A, for “Rule 17 (3)”, “Rules 17 (3), 21 (2) and 21 (3)” shall be substituted;
- (ii) in form P.G.T. 8-C, for column (4) and (7), the following shall be substituted, namely :—
 - “(4) Total amount of tax/surcharge determined under sub-rule (1) of rule 9, read with sub-rule (2) of rule 9 and rule 9-A.....”
 - (7) Total amount of tax/surcharge determined under sub-rule (3) of rule 9 read with rule 9-A.....”
- (iii) for Forms “P.G.T.9” and “P.G.T.10” the following shall be substituted, namely:—

“P.G.T. 9 CHALLAN

[See rules 9-C (2), (3) and (4), 19 and 21]
(To be attached by the owner with the return or application)

PASSENGERS AND GOODS TAX

Invoice of the tax paid into Treasury/Sub-Treasury and credited under head of account 0042—Taxes on Goods and Passengers under the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

Name of month.....

Last date of payment.....

By whom tendered	(i) Name and address of owner on whose behalf money is paid.	Payment on account of	Amount
	(ii) Registration Certificate No.	103.—TAX COLLECTIONS PASS- ENGERS TAX.	
		01.—RECEIPTS FROM PAS- SENGERS TAX.	
		02.—SURCHARGE ON PASSEN- GERS TAX.	
		03.—PASSENGER TAX STAMPS	
		04.—RECEIPTS FROM PENALTY	
		104.—TAX COLLECTION- GOODS TAX :	
		01.—RECEIPTS FROM GOODS TAX.	
		02.—RECEIPTS FROM ADDI- TIONAL GOODS TAX.	
		800.—OTHER RECEIPTS :	
		01.—MISCELLANEOUS RECEIPTS	
		02.—REGISTRATION FEES	
		Total ..	

Dated the 19 ..

Signature of Owner.

Amount received
Treasury Accountant.

Assessing Authority
..... District.

Treasury Officer

Sub-Treasury Officer

Treasurer

Stamp of Treasury,

Note.—(1) Signature of the Clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits.

(2) To be filled in quadruplicate. First copy to be retained by the Treasury, Second copy to be sent by the Treasury Officer to the Assessing Authority and remaining third and fourth copies to be returned to the person making the payment, for enabling to attach the third copy to the return to be furnished by him.

FORM P.G.T. 10

NOTICE

[See rule 21 and 29-A(1) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957].

Office of the Assessing Authority
..... District.

No..... Dated.....

To

.....
.....

Whereas—

- (a) You, an owner registered under certificate No.....
of District have,—
- (i) furnished the return in form P.G.T. 8-A for the month/quarter/year ending the.....day19.....
- (ii) not furnished the return in form P.G.T. 8-A for the month/quarter/year ending the.....day of.....19.....
and not paid the tax/surcharge for the
month(s)..... of 19
- (b) I am satisfied that during the aforesaid period(specify) you—
- (i) were detected committing evasion of tax under the Act during the period for which the returns have been furnished as per details given hereinbelow:—

Sl. No.

Particulars of evasion detected

- (ii) have filed incomplete or incorrect returns, or
- (iii) have made un-reasonably low payment of tax with an obvious intent of suppressing the turnover of fare and freight, in respect of passengers carried or goods transported, and without reasonable explanation, in column (6) of the return in form P.G.T. 8-A.
- (c) I am satisfied on information which has come into my notice that you have been liable to pay tax/surcharge under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 in respect of the period commencing on.....
and ending with.....but you have wilfully failed to apply for registration under section 9 (1) of the said Act and it appears to me to be necessary to make an assessment under sub-section (4) of section 9-B read with rule 29-A of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 in respect of the above mentioned period and all subsequent periods.

2. Now, therefore, you are hereby informed that the returns filed by you in form P.G.T. 8-A are hereby rejected.

3. Consequently, it is proposed to frame the assessment of tax and surcharge payable by you in respect of motor vehicle(s) on the basis of the evidence/information available on record in regard to.—

(a) detection reports.....;

(b) the length of the route on which your motor vehicle(s) is permitted to be plying ;

(c) seating/loading capacity of the motor vehicle ; and

(d) other evidence.....

as follows:—

A. Aggregate fare/freight .. Rs.....
estimated.

B. Tax .. Rs.....

C. Surcharge .. Rs.....

4. In addition to above, it is also proposed to impose the penalty under section 9-B(5)/14A.

5. You are hereby directed to attend in person or by an agent at (place)..... on (date)..... at (time)....., and are hereby afforded an opportunity for any objection which you may wish to prefer against the proposed assessment and to show cause on that date and that time why in addition to the tax/surcharge proposed to be assessed on you, a penalty not exceeding..... should not be imposed upon you under section 9-B(5)/14A of the said Act.

6. In the event of your failure to comply with this notice, I shall proceed to issue the final order of assessment of tax/surcharge and penalty accordingly without any further opportunity to you and to recover the demand raised from you.

Signature.....

Assessing Authority,

.....District.

(Seal of Assessing Authority)

Dated.....

Note.—Strike out whichever is not applicable.”

(iv) in form P.G.T. 21—

(a) in the opening line for “rule 19(2)”, “rules 9-C(4), (5) and (6) and 19(2)” shall be substituted; and

(b) for item 4, the following shall be substituted, namely:—

“4. Particulars of payment:

Period	Payments	
Month/Quarter/Day	(i) Passenger tax	.. Rs.....
	(ii) Surcharge	.. Rs.....
	(iii) Goods Tax	.. Rs.....
..	(iv) Additional Goods	
	Tax	.. Rs.....
	Description of Goods transported.	Weight/volume.
	(v) Penalty	.. Rs.....
	Total	..

(v) after form P.G.T. 22, the following form P.G.T. 22-A shall be inserted, namely:—

“REGISTER IN FORM P.G.T. 22-A

[See rule 9-C (6)]

Sl. No.	Name of consignor	Name of consignee
1	2	3

Name of the person incharge or the driver
and motor vehicle No.

4

Time of crossing at the check-post or
barrier or place of inspection

5

Description of the goods transported

Weight/Quantity/Volume of goods
transported

6

7

Amount of additional goods tax or penalty paid

8

Receipt in Form P.G.T. 21 or Challan in Form P.G.T. 9
(No. and date) along with the name of the district,
place and the check-post or barrier

9

Remarks.

10

(vi) in form P.G.T. 23, after column (7), the following new column (7-A) shall be inserted, namely:—

“Additional Goods Tax 7-A” ; and

(vii) in forms P.G.T. 2, P.G.T. 3, P.G.T. 4, P.G.T. 4-A, P.G.T. 8-A, P.G.T. 11, P.G.T. 12 and P.G.T. 20, the word “tax” wherever used shall be substituted by the words “tax and surcharge”.

By order,

S. S. PARMAR,

Financial Commissioner-cum-Secretary.

